



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Levitz
DOCKET NO.: 18-01879.001-R-1
PARCEL NO.: 16-28-414-016

The parties of record before the Property Tax Appeal Board are David Levitz, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$50,795
IMPR.: \$226,913
TOTAL: \$277,708

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of wood siding exterior construction with 3,589 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 791 square foot attached garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with two-story dwellings of brick exterior construction. The homes were built from 1997 to 2003 and range in size from 3,816 to 4,043 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and an attached garage ranging in size from 529 to 758 square feet of building area. The comparables have

improvement assessments ranging from \$206,043 to \$224,098 or from \$50.96 to \$57.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$197,478 or \$55.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$277,708. The subject property has an improvement assessment of \$226,913 or \$63.22 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2015 and township equalization factors of 1.0643, 1.0393 and 1.0032 were applied in the 2016, 2017 and 2018 tax years, respectively.

In response to the appeal, the board of review argued the Property Tax Appeal Board issued a decision pertaining to the subject property for the 2015 tax year under Docket Number 15-03611.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$290,680. The board of review argued that if the subject's assessment for the 2018 tax year was calculated by applying the 2016, 2017 and 2018 equalization factors of 1.0643, 1.0393 and 1.0032, respectively, to the Property Tax Appeal Board's 2015 decision, as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's 2018 assessment would be \$322,558, which is greater than the subject's current assessment of \$277,708.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction. The homes were built from 1998 to 2015 and range in size from 3,060 to 3,943 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning, a fireplace and an attached garage ranging in size from 440 to 770 square feet of building area. Comparable #1 has a second attached garage containing 260 square feet of building area. The comparables have improvement assessments ranging from \$223,157 to \$261,683 or from \$62.78 to \$84.78 per square foot of living area.

Based upon the foregoing evidence and argument, the board of review requested that the subject's assessment be sustained.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2015 tax year under Docket Number 15-03611.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$290,680 based on an agreement between the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such

reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2018 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0643, 1.0393 and 1.0032 for tax years 2016, 2017 and 2018 were applied, respectively, in West Deerfield Township. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision results in an assessment of \$322,558 ($290,680 \times 1.0643 \times 1.0393 \times 1.0032 = \$322,558$), which is greater than the 2018 assessment of the subject property of \$277,708 as referenced by the board of review. Since the board of review requested confirmation of the subject's assessment, the Property Tax Appeal Board finds that no increase in the subject's assessment is justified in this appeal.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains nine equity comparables submitted by the parties to support their respective arguments. The Board has given reduced weight to appellant's comparables #1 and #2, along with board of review comparables #3 and #6 which differ from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with the board of review comparables #1, #2, #4 and #5. The comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$219,983 to \$261,683 or from \$57.65 to \$69.61 per square foot of living area. The subject property has an improvement assessment of \$226,913 or \$63.22 per square foot of living area, which falls within the range of the best equity comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

For the foregoing reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

November 17, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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